

MEADE COUNTY, KANSAS
Meade, Kansas

FINANCIAL STATEMENT
For the year ended December 31, 2015

MEADE COUNTY, KANSAS

FINANCIAL STATEMENT
For the year ended December 31, 2015

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MEADE COUNTY, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Meade County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Meade County, Kansas, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

To the Board of County Commissioners
Meade County, Kansas

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Meade County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Meade County, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Meade County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

To the Board of County Commissioners
Meade County, Kansas

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The schedules of general fund departmental expenditures compared with budget estimates, schedule of idle fund investments, reconciliation of 2014 tax roll (Schedules 4, 5 and 6 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement or the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and general fund departmental expenditures compared with budget estimates (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated June 20, 2016. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

June 20, 2016

MEADE COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2015

	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Funds						
General Fund	\$1,980,701	\$2,229,169	\$2,476,741	\$1,733,129	\$ 85,334	\$1,818,463
Special Purpose Funds:						
Road and Bridge	739,274	1,711,220	1,899,691	550,803	68,704	619,507
Special Bridge Building	496,839	-	19,118	477,721	-	477,721
Direct Election	48,200	19,548	22,093	45,655	-	45,655
Rural Fire	141,672	222,407	224,199	139,880	3,742	143,622
Ambulance	141,499	273,938	293,582	121,855	3,206	125,061
Appraiser's Cost	260,004	185,972	214,598	231,378	329	231,707
Noxious Weed	57,497	243,460	240,259	60,698	276	60,974
Employees' Benefits	1,052,703	1,331,920	1,533,629	850,994	-	850,994
Special Alcohol and Drug	4,727	-	900	3,827	-	3,827
County Building	387,095	109,110	255,328	240,877	1,080	241,957
County Health	302,956	478,619	494,053	287,522	15,971	303,493
Economic Development	909	93,300	92,700	1,509	87	1,596
Special Highway Improvement	303,551	425,210	-	728,761	-	728,761
Rural Fire Equipment	341,656	150,400	-	492,056	-	492,056
911 Fund	154,613	49,679	7,189	197,103	-	197,103
Road and Bridge Special Equipment	172,947	100,000	-	272,947	-	272,947
Special Ambulance Equipment	197,315	78,000	1,750	273,565	-	273,565
Special Noxious Weed Equipment	37,802	5,000	-	42,802	-	42,802
Business Funds – Enterprise Funds – Meade Co. Utility	331	405,538	291,539	114,330	15,755	130,085
Trust Funds:						
Prosecutor's Training	3,133	1,912	788	4,257	-	4,257
Treasurer's Special Auto	-	51,227	51,227	-	-	-
County Attorney Diversion	35,897	22,075	10,898	47,074	-	47,074
Drug Prosecutor Fund	2,348	-	-	2,348	-	2,348
CDBG Grant	850	-	-	850	-	850
County Attorney Bad Check	3,786	-	-	3,786	-	3,786
Law Library	<u>35,464</u>	<u>8,302</u>	<u>929</u>	<u>42,837</u>	<u>-</u>	<u>42,837</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$6,903,769</u>	<u>\$8,196,006</u>	<u>\$8,131,211</u>	<u>\$6,968,564</u>	<u>\$194,484</u>	<u>\$7,163,048</u>

The notes to the financial statement are an integral part of this statement.

MEADE COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2015

Composition of Cash:

Primary Government:

County Treasurer:

Cash on hand	\$ 34,374	
Cash in Fowler State Bank	6,934,276	
Time Deposits:		
Plains State Bank	2,000,000	
Treasury Bill	<u>8,495,755</u>	\$17,464,405

District Court:

Cash in Meade State Bank		44,397
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Register of Deeds:

Cash in Fowler State Bank		3,805
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Law Library:

Cash in Meade State Bank		<u>42,837</u>
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Total Cash		\$17,555,444
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Agency Funds per Schedule 3		<u>10,392,396</u>
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Total Reporting Entity (Excluding Agency Funds)		\$ <u>7,163,048</u>
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The notes to the financial statement are an integral part of this statement.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Meade County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Meade County (the municipality). The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body. Even though the Law Library is considered to be an entity independent of the County, its financial information is presented as a part of the municipality's financial statement because it is clearly an immaterial item. Related municipal entities of the County are not included in this financial statement.

A related municipal entity is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County.

Related Municipal Entities not Presented:

Extension Council – Meade County Extension Council provides services in such areas as agriculture, home economics and 4-H Club, to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council.

Economic Development – The Meade County Economic Development committee is a twelve-member committee of which three members are appointed by the board of County Commissioners. The committee receives a majority of its funding directly from County appropriations, therefore, meeting the financial dependency criteria.

Joint Ventures – Joint ventures are not included in this financial statement. The following organizations are considered to be joint ventures:

Southwest Guidance Center – provides services for mental health to several counties. Meade County Commissioners appoint three (3) members to the board.

Council on Aging – provides services to the elderly. The County does not appoint any representatives.

Arrowhead West – provides services to the developmentally disabled. The County does not appoint any representatives.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Meade County for the year of 2015:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Funds:

Enterprise Funds – funds financed in whole or in part by fees charged to users of the goods or services. Used to account for the operating expense of Meade County Utility.

Fiduciary Funds:

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity as trustee or agent for others.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Accounting for Fixed Assets and Long-Term Liabilities

1. General Fixed Assets:

General fixed assets purchased are recorded as expenditures at the time of purchase. All such assets of the County are not recorded in a permanent set of records.

2. Bonds Payable:

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statement. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statement.

Other Accounting Policies

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the following trust funds:

Prosecutor's Training Fund
Treasurer's Special Auto Fund
County Attorney Diversion Fund
Drug Prosecution Fund
CDBG Grant Fund
County Attorney Bad Check Fund
Law Library Fund

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

and the following special purpose funds:

- Special Highway Improvement Fund
- Rural Fire Equipment Fund
- Special Ambulance Equipment Fund
- Special Noxious Weed Fund
- Road and Bridge Special Equipment Fund
- 911 Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by Meade County.

Taxes levied to finance the budget are made available to Meade County, Kansas after the first of the year and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed annually.

Funds Not Subject to Budget Laws

Tax levies prescribed by K.S.A. 19-4004 are not subjected to the budget laws.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

1. Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the County Clerk.
2. Contrary to the provisions of K.S.A. 79-3104, mortgage registration fees were not remitted daily to the County Treasurer by the Register of Deeds.
3. It was not ascertainable that the County participating insurance policy with KCAMP insuring County property was in the name of the County Treasurer for the benefit of the County (KSA 19-212).

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Meade County. The statute requires banks eligible to hold Meade County's funds have a main or branch bank in the county in which Meade County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Meade County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Meade County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Meade County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Meade County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 3: Deposits and Investments (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Meade County's deposits may not be returned to it. State statutes require Meade County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2015.

At December 31, 2015, Meade County's carrying amount of deposits, including certificates of deposit, was \$17,555,444 and the bank balance was \$17,829,833. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$17,329,833 was collateralized with securities held by the pledging financial institutions' agents in Meade County's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Meade County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Treasurer's Special Auto Fund	General Fund	K.S.A. 8-145	\$ 19,068
Ambulance Fund	Special Ambulance Equipment Fund	K.S.A. 19-119	78,000
Road and Bridge Fund	Special Equipment Fund	K.S.A. 68-1416	100,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-1416	414,000
Rural Fire Fund	Rural Fire Equipment Fund	K.S.A. 19-119	140,000
Noxious Weed Fund	Special Noxious Weed Equipment Fund	K.S.A. 2-1318	5,000

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Meade County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from Meade County were \$229,319 for the year ended December 31, 2015.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2015, Meade County's proportionate share of the collective net pension liability reported by KPERS was \$1,712,275. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. Meade County's proportion of the net pension liability was based on the ratio of Meade County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Sick Leave

1. Sick leave shall apply only to regular employees and shall not apply to temporary employees of the County. Regular part-time employees shall have sick leave prorated respective to time worked.
2. Each regular employee shall be granted one (1) day sick leave each month, and can accumulate up to ninety (90) days of sick leave. When an employee reaches an accumulation of over sixty (60) days of sick leave, they may elect to receive pay at one-half of their hourly wage for any sick leave over sixty (60) days.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Vacation

1. Each regular employee shall be granted one (1) day per month paid vacation. Regular part-time employees shall have vacation time prorated respective to time worked.
2. On the tenth (10th) anniversary of continuous service, the following schedule shall be followed until a maximum of eighteen (18) days per year are earned.

10 years of service	9.0 hours each month accumulated
11 years of service	9.5 hours each month accumulated
12 years of service	10.0 hours each month accumulated
13 years of service	11.0 hours each month accumulated
14 years of service	11.5 hours each month accumulated
15 years of service	12.0 hours each month accumulated

3. Each regular full-time employee may accumulate up to twenty-four (24) days of vacation. Each regular part-time employee's accumulated vacation shall be limited to their prorated time.
4. All accumulated vacation will be paid upon termination of employment. Any employee with less than one (1) year of service will not be paid for vacation leave upon termination of job. Any employee quitting their job with less than two (2) full weeks notice to their supervisor will forfeit all rights to any termination pay for accumulated vacation leave.
5. All employees must complete one (1) year of continuous service before taking vacation time. At the completion of one (1) year of service, the employee will be credited with twelve (12) days of vacation time.

Contingent Liability

As of December 31, 2015, accumulated unused vacation amounted to \$97,508.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Meade County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Meade County, Kansas is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Meade County, Kansas makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 7: Closure/Postclosure Landfill Liability

State and Federal laws and regulations require Meade County to place a final cover on the Meade County Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, Meade County reports these closure and postclosure care costs as an operating expense in the year paid. \$284,147 represents landfill closure and postclosure care liability at December 31, 2015. The County will recognize the remaining estimated costs of closure and postclosure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2015. The County expects to close the landfill in the year 2030. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. There are 41 acres available for use of which 13 have been used.

The County has filed its financial assurance demonstration with the Kansas Department of Health and Environment.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 8: Risk Management

Meade County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which Meade County carries commercial insurance.

Meade County, Kansas established a health benefit plan for active full time employees who are working full normal work-weeks (not less than 30 hours) and are receiving full compensation. The County will pay benefits up to \$35,000 per covered person each benefit year. Claim payments under the plan will be administered by Benefit Management. Benefit Management insures against claims in excess of the \$35,000 limit up to \$2,000,000. The benefit year is a period of 12 months starting on January 1 and ending December 31.

Note 9: Subsequent Events

Meade County's management has evaluated events and transactions through June 20, 2016, the date which the financial statement was available to be issued.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2015 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Capital Leases Payable:										
Road & Bridge Grader	3.15%	08/15/11	\$119,976	08/15/15	\$ 31,303	-	\$ 31,303	\$ (31,303)	\$ -	\$ 985
2012 Cat Loader	3.15%	09/04/12	263,495	09/04/17	<u>133,662</u>	<u>-</u>	<u>38,882</u>	<u>(38,882)</u>	<u>94,780</u>	<u>8,508</u>
Total Contractual Indebtedness					<u>\$164,965</u>	<u>-</u>	<u>\$ 70,185</u>	<u>\$ (70,185)</u>	<u>\$ 94,780</u>	<u>\$ 9,493</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2016</u>	<u>2017</u>	<u>Total</u>
Principal:			
Capital leases payable	\$ 48,836	\$ 45,944	\$ 94,780
Interest:			
Capital leases payable	<u>2,850</u>	<u>1,447</u>	<u>4,297</u>
Total Principal and Interest	<u>\$ 51,686</u>	<u>\$ 47,391</u>	<u>\$ 99,077</u>

MEADE COUNTY, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS

For the year ended December 31, 2015

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$3,003,828	\$2,476,741	\$ (527,087)
Special Purpose Funds:			
Road and Bridge	1,900,000	1,899,691	(309)
Special Bridge Building	460,000	19,118	(440,882)
Direct Election	40,500	22,093	(18,407)
Rural Fire	225,000	224,199	(801)
Ambulance	294,000	293,582	(418)
Appraiser's Cost	262,205	214,598	(47,607)
Noxious Weed	245,353	240,259	(5,094)
Employees' Benefits	1,664,000	1,533,629	(130,371)
Special Alcohol and Drug	4,000	900	(3,100)
County Building	398,328	255,328	(143,000)
County Health	546,248	494,053	(52,195)
Economic Development	94,000	92,700	(1,300)
Business Fund:			
Enterprise Fund:			
Meade County Utility	381,500	291,539	(89,961)

MEADE COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

MEADE COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,221,147	\$1,223,813	\$ (2,666)	\$1,332,665
Delinquent tax	6,312	4,000	2,312	6,622
Intangibles tax	23,061	20,000	3,061	24,253
Interest on delinquent taxes	9,824	15,000	(5,176)	13,354
Oil and Gas Depletion Trust:				
Current year payment	204,077	115,000	89,077	373,401
Transfer from Agency Fund	-	-	-	651,010
Gas storage back tax	-	-	-	699,639
Motor vehicle tax	<u>65,152</u>	<u>73,682</u>	<u>(8,530)</u>	<u>72,420</u>
Total taxes	<u>\$1,529,573</u>	<u>\$1,451,495</u>	<u>\$ 78,078</u>	<u>\$3,173,364</u>
Intergovernmental:				
Law enforcement	\$ 65,725	\$ 40,000	\$ 25,725	\$ 47,606
Severance tax	46,759	55,000	(8,241)	75,602
Local sales tax	<u>301,055</u>	<u>290,000</u>	<u>11,055</u>	<u>320,575</u>
Total intergovernmental	<u>\$ 413,539</u>	<u>\$ 385,000</u>	<u>\$ 28,539</u>	<u>\$ 443,783</u>
Licenses, Permits, and Fees:				
Mortgage registration fees	\$ 43,642	\$ 40,000	\$ 3,642	\$ 42,787
Officers' fees	112,712	85,000	27,712	86,155
Motor vehicle registration	19,068	20,000	(932)	18,248
Filing fee	175	-	175	85
Register of Deeds Tech Fund	<u>7,260</u>	<u>-</u>	<u>7,260</u>	<u>7,214</u>
Total licenses, permits, and fees	<u>\$ 182,857</u>	<u>\$ 145,000</u>	<u>\$ 37,857</u>	<u>\$ 154,489</u>
Use of Money and Property:				
Interest on time deposits	<u>\$ 24,879</u>	<u>\$ 40,000</u>	<u>\$ (15,121)</u>	<u>\$ 35,021</u>
Other:				
Charges – Landfill	\$ 15,014	\$ 15,000	\$ 14	\$ 23,713
Reimbursed expense	30,799	5,000	25,799	43,428
Miscellaneous	<u>32,508</u>	<u>30,000</u>	<u>2,508</u>	<u>3,880</u>
Total other	<u>\$ 78,321</u>	<u>\$ 50,000</u>	<u>\$ 28,321</u>	<u>\$ 71,021</u>
Total Receipts	<u>\$2,229,169</u>	<u>\$2,071,495</u>	<u>\$157,674</u>	<u>\$3,877,678</u>

MEADE COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Expenditures</u> (Schedule 4)				
General Government:				
County Commissioners	\$ 60,905	\$ 60,500	\$ 405	\$ 55,397
County Clerk	111,509	110,300	1,209	97,831
County Treasurer	124,531	130,014	(5,483)	126,629
County Attorney	69,152	72,000	(2,848)	71,255
Register of Deeds	81,222	76,000	5,222	76,972
Clerk of District Court	56,475	68,200	(11,725)	49,901
Courthouse General	326,102	773,269	(447,167)	372,206
Public Safety:				
Sheriff	712,545	613,000	99,545	545,844
Jail	279,495	385,000	(105,505)	858,783
Juvenile Detention	-	15,000	(15,000)	-
Emergency Preparedness	50,241	48,020	2,221	40,754
Environmental:				
Solid waste	176,714	174,675	2,039	187,703
Appropriations	<u>427,850</u>	<u>477,850</u>	<u>(50,000)</u>	<u>418,067</u>
Total Expenditures	<u>\$2,476,741</u>	<u>\$3,003,828</u>	<u>\$ (527,087)</u>	<u>\$2,901,342</u>
Receipts Over (Under) Expenditures	\$ (247,572)			\$ 976,336
Unencumbered Cash, Beginning	<u>1,980,701</u>			<u>1,004,365</u>
Unencumbered Cash, Ending	<u>\$1,733,129</u>			<u>\$1,980,701</u>

MEADE COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 956,424	\$ 960,518	\$ (4,094)	\$ 863,562
Delinquent tax	4,515	2,500	2,015	4,432
Gas storage back tax	-	-	-	536,790
Motor vehicle tax	<u>44,279</u>	<u>47,719</u>	<u>(3,440)</u>	<u>46,181</u>
Total taxes	\$1,005,218	\$1,010,737	\$ (5,519)	\$1,450,965
Intergovernmental:				
Special City and County Highway Fund	273,083	240,000	33,083	261,838
Reimbursements:				
Other	<u>432,919</u>	<u>535,000</u>	<u>(102,081)</u>	<u>402,760</u>
Total Receipts	<u>\$1,711,220</u>	<u>\$1,785,737</u>	<u>\$ (74,517)</u>	<u>\$2,115,563</u>
<u>Expenditures</u>				
Transportation – Highways:				
Maintenance:				
Personal services	\$ 500,238	\$ 650,000	\$ (149,762)	\$ 491,628
Contractual services	105,753	150,000	(44,247)	64,027
Commodities	717,337	925,000	(207,663)	749,161
Capital outlay	62,363	175,000	(112,637)	234,466
Operating Transfers:				
Special Highway Improvement Fund	414,000	-	414,000	125,000
Road and Bridge Special Equipment	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>35,000</u>
Total Expenditures	<u>\$1,899,691</u>	<u>\$1,900,000</u>	<u>\$ (309)</u>	<u>\$1,699,282</u>
Receipts Over (Under) Expenditures	\$ (188,471)			\$ 416,281
Unencumbered Cash, Beginning	<u>739,274</u>			<u>322,993</u>
Unencumbered Cash, Ending	<u>\$ 550,803</u>			<u>\$ 739,274</u>

MEADE COUNTY, KANSAS

Schedule 2-3

SPECIAL BRIDGE BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>	\$ -	<u>-</u>	<u>-</u>	\$ -
<u>Expenditures</u>				
Transportation – Highways:				
Bridge maintenance	<u>19,118</u>	<u>\$460,000</u>	<u>\$ (440,882)</u>	<u>24,503</u>
Receipts Over (Under) Expenditures	\$ (19,118)			\$ (24,503)
Unencumbered Cash, Beginning	<u>496,839</u>			<u>521,342</u>
Unencumbered Cash, Ending	<u>\$477,721</u>			<u>\$496,839</u>

MEADE COUNTY, KANSAS

Schedule 2-4

DIRECT ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 18,042	\$ 18,131	\$ (89)	\$ 31,040
Delinquent tax	115	75	40	102
Gas storage back tax	-	-	-	13,442
Motor vehicle tax	<u>1,391</u>	<u>1,711</u>	<u>(320)</u>	<u>935</u>
Total taxes	\$ 19,548	\$ 19,917	\$ (369)	\$ 45,519
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,761</u>
Total Receipts	\$ <u>19,548</u>	\$ <u>19,917</u>	\$ <u>(369)</u>	\$ <u>50,280</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 6,575	\$ 8,500	\$ (1,925)	\$ 6,971
Contractual services	11,210	25,000	(13,790)	23,805
Commodities	4,308	2,000	2,308	623
Capital outlay	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Total Expenditures	\$ <u>22,093</u>	\$ <u>40,500</u>	\$ <u>(18,407)</u>	\$ <u>31,399</u>
Receipts Over (Under) Expenditures	\$ (2,545)			\$ 18,881
Unencumbered Cash, Beginning	<u>48,200</u>			<u>29,319</u>
Unencumbered Cash, Ending	\$ <u>45,655</u>			\$ <u>48,200</u>

MEADE COUNTY, KANSAS

Schedule 2-5

RURAL FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$214,706	\$214,490	\$ 216	\$208,998
Delinquent tax	391	250	141	289
Gas storage back tax	-	-	-	129,907
Motor vehicle tax	<u>4,542</u>	<u>6,185</u>	<u>(1,643)</u>	<u>4,435</u>
Total taxes	\$219,639	\$220,925	\$ (1,286)	\$343,629
Other:				
Reimbursements	<u>2,768</u>	<u>-</u>	<u>2,768</u>	<u>1,476</u>
Total Receipts	<u>\$222,407</u>	<u>\$220,925</u>	<u>\$ 1,482</u>	<u>\$345,105</u>
<u>Expenditures</u>				
Public Safety – Fire:				
Personal services	\$ 22,932	\$ 35,000	\$ (12,068)	\$ 21,216
Contractual services	18,057	35,000	(16,943)	16,403
Commodities	21,170	35,000	(13,830)	19,106
Capital outlay	22,040	120,000	(97,960)	10,561
Operating transfers	<u>140,000</u>	<u>-</u>	<u>140,000</u>	<u>150,000</u>
Total Expenditures	<u>\$224,199</u>	<u>\$225,000</u>	<u>\$ (801)</u>	<u>\$217,286</u>
Receipts Over (Under) Expenditures	\$ (1,792)			\$127,819
Unencumbered Cash, Beginning	<u>141,672</u>			<u>13,853</u>
Unencumbered Cash, Ending	<u>\$139,880</u>			<u>\$141,672</u>

MEADE COUNTY, KANSAS

Schedule 2-6

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$111,364	\$111,723	\$ (359)	\$130,443
Delinquent tax	595	400	195	331
Gas storage back tax	-	-	-	67,855
Motor vehicle tax	<u>6,549</u>	<u>7,207</u>	<u>(658)</u>	<u>6,137</u>
Total taxes	\$118,508	\$119,330	\$ (822)	\$204,766
Charges for ambulance runs	<u>155,430</u>	<u>120,000</u>	<u>35,430</u>	<u>135,993</u>
Total Receipts	<u>\$273,938</u>	<u>\$239,330</u>	<u>\$ 34,608</u>	<u>\$340,759</u>
<u>Expenditures</u>				
Health:				
Personal services	\$139,510	\$139,000	\$ 510	\$129,407
Contractual services	41,501	45,000	(3,499)	30,223
Commodities	29,806	35,000	(5,194)	19,662
Capital outlay	4,765	75,000	(70,235)	2,318
Operating Transfers:				
Ambulance Equipment Fund	<u>78,000</u>	<u>-</u>	<u>78,000</u>	<u>110,000</u>
Total Expenditures	<u>\$293,582</u>	<u>\$294,000</u>	<u>\$ (418)</u>	<u>\$291,610</u>
Receipts Over (Under) Expenditures	\$ (19,644)			\$ 49,149
Unencumbered Cash, Beginning	<u>141,499</u>			<u>92,350</u>
Unencumbered Cash, Ending	<u>\$121,855</u>			<u>\$141,499</u>

MEADE COUNTY, KANSAS

Schedule 2-7

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$174,025	\$174,718	\$ (693)	\$177,285
Delinquent tax	852	500	352	832
Gas storage back tax	-	-	-	94,929
Motor vehicle tax	<u>8,900</u>	<u>9,782</u>	<u>(882)</u>	<u>8,643</u>
Total taxes	\$183,777	\$185,000	\$ (1,223)	\$281,689
Other:				
Charges for services	<u>2,195</u>	<u>1,000</u>	<u>1,195</u>	<u>2,243</u>
Total Receipts	<u>\$185,972</u>	<u>\$186,000</u>	<u>\$ (28)</u>	<u>\$283,932</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$111,026	\$127,205	\$ (16,179)	\$104,099
Contractual services	47,631	45,000	2,631	53,313
Commodities	7,475	5,000	2,475	7,639
Capital outlay	<u>48,466</u>	<u>85,000</u>	<u>(36,534)</u>	<u>17,040</u>
Total Expenditures	<u>\$214,598</u>	<u>\$262,205</u>	<u>\$ (47,607)</u>	<u>\$182,091</u>
Receipts Over (Under) Expenditures	\$ (28,626)			\$101,841
Unencumbered Cash, Beginning	<u>260,004</u>			<u>158,163</u>
Unencumbered Cash, Ending	<u>\$231,378</u>			<u>\$260,004</u>

MEADE COUNTY, KANSAS

Schedule 2-8

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Ad valorem property tax	\$113,486	\$114,013	\$ (527)	\$111,817
Delinquent tax	525	300	225	470
Gas storage back tax	-	-	-	56,531
Motor vehicle tax	<u>5,496</u>	<u>6,181</u>	<u>(685)</u>	<u>4,772</u>
Total taxes	\$119,507	\$120,494	\$ (987)	\$173,590
Charges for Services:				
Reimbursement for labor	20,810	-	20,810	21,672
Other reimbursements	3,118	-	3,118	2,348
Sale of chemicals and treatment of noxious weed	<u>100,025</u>	<u>25,000</u>	<u>75,025</u>	<u>86,743</u>
Total Receipts	<u>\$243,460</u>	<u>\$145,494</u>	<u>\$ 97,966</u>	<u>\$284,353</u>
<u>Expenditures</u>				
Natural Resources:				
Personal services	\$102,996	\$ 88,400	\$ 14,596	\$104,123
Contractual services	11,571	8,000	3,571	10,107
Commodities	120,692	35,000	85,692	107,387
Capital outlay	-	15,000	(15,000)	357
Operating Transfers:				
Special Noxious Weed Equipment	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>10,000</u>
Total Expenditures	\$240,259	\$146,400	\$ 93,859	\$231,974
<u>Expenditures and Transfers</u> <u>not Subject to Budget</u>				
Credit for actual sale of chemical over budget and reimbursements	<u>-</u>	<u>98,953</u>	<u>(98,953)</u>	<u>-</u>
Total Expenditures and Transfers	<u>\$240,259</u>	<u>\$245,353</u>	<u>\$ (5,094)</u>	<u>\$231,974</u>
Receipts Over (Under) Expenditures	\$ 3,201			\$ 52,379
Unencumbered Cash, Beginning	<u>57,497</u>			<u>5,118</u>
Unencumbered Cash, Ending	<u>\$ 60,698</u>			<u>\$ 57,497</u>

MEADE COUNTY, KANSAS

Schedule 2-9

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,211,985	\$1,217,283	\$ (5,298)	\$1,197,025
Delinquent tax	5,928	4,000	1,928	5,601
Gas storage back tax	-	-	-	688,332
Motor vehicle tax	<u>59,963</u>	<u>66,137</u>	<u>(6,174)</u>	<u>55,869</u>
Total taxes	\$1,277,876	\$1,287,420	\$ (9,544)	\$1,946,827
Other:				
Miscellaneous	3,524	-	3,524	
Reimbursements	<u>50,520</u>	<u>75,000</u>	<u>(24,480)</u>	<u>93,594</u>
Total Receipts	<u>\$1,331,920</u>	<u>\$1,362,420</u>	<u>\$ (30,500)</u>	<u>\$2,040,421</u>
<u>Expenditures</u>				
Employees' Benefits:				
Social Security	\$ 177,870	\$ 190,000	\$ (12,130)	\$ 171,512
Retirement	219,859	195,000	24,859	200,029
Workmen's Compensation	51,507	75,000	(23,493)	53,227
Unemployment	2,111	2,500	(389)	2,017
Health insurance	1,081,112	1,200,000	(118,888)	1,064,423
Worksite benefit	<u>1,170</u>	<u>1,500</u>	<u>(330)</u>	<u>1,400</u>
Total Expenditures	<u>\$1,533,629</u>	<u>\$1,664,000</u>	<u>\$ (130,371)</u>	<u>\$1,492,608</u>
Receipts Over (Under) Expenditures	\$ (201,709)			\$ 547,813
Unencumbered Cash, Beginning	<u>1,052,703</u>			<u>504,890</u>
Unencumbered Cash, Ending	<u>\$ 850,994</u>			<u>\$1,052,703</u>

MEADE COUNTY, KANSAS

Schedule 2-10

SPECIAL ALCOHOL AND DRUG ABUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>				
Contractual services	\$ -	\$ -	\$ -	\$ 105
Alcohol prevention	<u>900</u>	<u>4,000</u>	<u>(3,100)</u>	<u>900</u>
Total expenditures	\$ <u>900</u>	\$ <u>4,000</u>	\$ <u>(3,100)</u>	\$ <u>1,005</u>
Receipts Over (Under) Expenditures	\$ (900)			\$ (1,005)
Unencumbered Cash, Beginning	<u>4,727</u>			<u>5,732</u>
Unencumbered Cash, Ending	\$ <u>3,827</u>			\$ <u>4,727</u>

MEADE COUNTY, KANSAS

Schedule 2-11

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 101,400	\$102,619	\$ (1,219)	\$ 100,015
Delinquent tax	411	50	361	177
Gas storage back tax	-	-	-	30,481
Motor vehicle tax	<u>4,013</u>	<u>5,575</u>	<u>(1,562)</u>	<u>-</u>
Total taxes	\$ 105,824	\$108,244	\$ (2,420)	\$ 130,673
Other:				
Miscellaneous	<u>3,286</u>	<u>-</u>	<u>3,286</u>	<u>-</u>
Total Receipts	\$ <u>109,110</u>	\$ <u>108,244</u>	\$ <u>866</u>	\$ <u>130,673</u>
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 255,328	\$398,328	\$ (143,000)	\$ 39,596
Lease payment – Jail	<u>-</u>	<u>-</u>	<u>-</u>	<u>281,673</u>
Total Expenditures	\$ <u>255,328</u>	\$ <u>398,328</u>	\$ <u>(143,000)</u>	\$ <u>321,269</u>
Receipts Over (Under) Expenditures	\$ (146,218)			\$ (190,596)
Unencumbered Cash, Beginning	<u>387,095</u>			<u>577,691</u>
Unencumbered Cash, Ending	\$ <u>240,877</u>			\$ <u>387,095</u>

MEADE COUNTY, KANSAS

Schedule 2-12

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Ad valorem property tax	\$139,674	\$140,266	\$ (592)	\$141,512
Delinquent tax	677	350	327	643
Gas storage back tax	-	-	-	76,612
Motor vehicle tax	<u>7,100</u>	<u>7,832</u>	<u>(732)</u>	<u>6,673</u>
Total taxes	\$147,451	\$148,448	\$ (997)	\$225,440
Intergovernmental:				
Grants	134,268	65,000	69,268	128,865
Other:				
Service fees	<u>196,900</u>	<u>105,000</u>	<u>91,900</u>	<u>224,877</u>
Total Receipts	<u>\$478,619</u>	<u>\$318,448</u>	<u>\$ 160,171</u>	<u>\$579,182</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$220,276	\$227,980	\$ (7,704)	\$228,045
Contractual services	123,777	40,000	83,777	86,466
Commodities	145,794	112,500	33,294	91,366
Capital outlay	<u>4,206</u>	<u>4,600</u>	<u>(394)</u>	<u>1,420</u>
Total Expenditures	\$494,053	\$385,080	\$ 108,973	\$407,297
<u>Expenditures and Transfers</u>				
<u>not Subject to Budget</u>				
Credit for grants	<u>-</u>	<u>161,168</u>	<u>(161,168)</u>	<u>-</u>
Total Expenditures and Transfers	<u>\$494,053</u>	<u>\$546,248</u>	<u>\$ (52,195)</u>	<u>\$407,297</u>
Receipts Over (Under) Expenditures	\$ (15,434)			\$171,885
Unencumbered Cash, Beginning	<u>302,956</u>			<u>131,071</u>
Unencumbered Cash, Ending	<u>\$287,522</u>			<u>\$302,956</u>

MEADE COUNTY, KANSAS

Schedule 2-13

ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015
 (with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 88,765	\$ 88,916	\$ (151)	\$ 87,494
Delinquent tax	419	250	169	392
Motor vehicle tax	<u>4,116</u>	<u>4,834</u>	<u>(718)</u>	<u>4,039</u>
Total Receipts	\$ 93,300	\$ <u>94,000</u>	\$ <u>(700)</u>	\$ 91,925
<u>Expenditures</u>				
Appropriations	<u>92,700</u>	\$ <u>94,000</u>	\$ <u>(1,300)</u>	<u>92,493</u>
Receipts Over (Under) Expenditures	\$ 600			\$ (568)
Unencumbered Cash, Beginning	<u>909</u>			<u>1,477</u>
Unencumbered Cash, Ending	\$ <u>1,509</u>			\$ <u>909</u>

MEADE COUNTY, KANSAS

Schedule 2-14

MEADE COUNTY UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
User's fee	\$403,578	\$375,000	\$ 28,578	\$341,017
Sale of containers	<u>1,960</u>	<u>6,500</u>	<u>(4,540)</u>	<u>10,590</u>
Total Receipts	<u>\$405,538</u>	<u>\$381,500</u>	<u>\$ 24,038</u>	<u>\$351,607</u>
<u>Expenditures</u>				
Personal services	\$120,029	\$155,000	\$ (34,971)	\$120,181
Contractual services	77,990	80,000	(2,010)	62,558
Commodities	78,630	86,500	(7,870)	119,334
Capital outlay	<u>14,890</u>	<u>60,000</u>	<u>(45,110)</u>	<u>53,772</u>
Total Expenditures	<u>\$291,539</u>	<u>\$381,500</u>	<u>\$ (89,961)</u>	<u>\$355,845</u>
Receipts Over (Under) Expenditures	\$113,999			\$ (4,238)
Unencumbered Cash, Beginning	<u>331</u>			<u>4,569</u>
Unencumbered Cash, Ending	<u>\$114,330</u>			<u>\$ 331</u>

MEADE COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS

For the year ended December 31, 2015

MEADE COUNTY, KANSAS

Schedule 2-15

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Transfer from Road and Bridge Fund	\$414,000	\$125,000
Miscellaneous	<u>11,210</u>	<u>-</u>
Total Receipts	\$425,210	\$125,000
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$425,210	\$125,000
Unencumbered Cash, Beginning	<u>303,551</u>	<u>178,551</u>
Unencumbered Cash, Ending	<u>\$728,761</u>	<u>\$303,551</u>

MEADE COUNTY, KANSAS

Schedule 2-16

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Transfer from Rural Fire Fund	\$140,000	\$150,000
Miscellaneous	<u>10,400</u>	<u>6,600</u>
Total Receipts	\$150,400	\$156,600
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>129,092</u>
Receipts Over (Under) Expenditures	\$150,400	\$ 27,508
Unencumbered Cash, Beginning	<u>341,656</u>	<u>314,148</u>
Unencumbered Cash, Ending	<u>\$492,056</u>	<u>\$341,656</u>

MEADE COUNTY, KANSAS

Schedule 2-17

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Service fees	\$ 49,679	\$ 50,258
<u>Expenditures</u>		
Contractual services	<u>7,189</u>	<u>11,360</u>
Receipts Over (Under) Expenditures	\$ 42,490	\$ 38,898
Unencumbered Cash, Beginning	<u>154,613</u>	<u>115,715</u>
Unencumbered Cash, Ending	<u>\$197,103</u>	<u>\$154,613</u>

MEADE COUNTY, KANSAS

Schedule 2-18

ROAD AND BRIDGE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Transfer from Road and Bridge Fund	\$100,000	\$ 35,000
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>106,666</u>
Receipts Over (Under) Expenditures	\$100,000	\$ (71,666)
Unencumbered Cash, Beginning	<u>172,947</u>	<u>244,613</u>
Unencumbered Cash, Ending	<u>\$272,947</u>	<u>\$172,947</u>

MEADE COUNTY, KANSAS

Schedule 2-19

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Transfer from Ambulance Fund	\$ 78,000	\$110,000
Baughman grant	-	10,000
Miscellaneous income	<u>-</u>	<u>7,931</u>
Total Receipts	\$ 78,000	\$127,931
<u>Expenditures</u>		
Capital outlay	<u>1,750</u>	<u>34,907</u>
Receipts Over (Under) Expenditures	\$ 76,250	\$ 93,024
Unencumbered Cash, Beginning	<u>197,315</u>	<u>104,291</u>
Unencumbered Cash, Ending	<u>\$273,565</u>	<u>\$197,315</u>

MEADE COUNTY, KANSAS

Schedule 2-20

SPECIAL NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Transfer in	\$ 5,000	\$ 10,000
Sale of asset	<u>-</u>	<u>14,000</u>
Total Receipts	\$ 5,000	\$ 24,000
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>38,061</u>
Receipts Over (Under) Expenditures	\$ 5,000	\$ (14,061)
Unencumbered Cash, Beginning	<u>37,802</u>	<u>51,863</u>
Unencumbered Cash, Ending	\$ <u>42,802</u>	\$ <u>37,802</u>

MEADE COUNTY, KANSAS

Schedule 2-21

PROSECUTOR'S TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Charges for Services:		
Fees from Clerk of District Court	\$ 1,912	\$ 1,056
<u>Expenditures</u>		
General Government	<u>788</u>	<u>613</u>
Receipts Over (Under) Expenditures	\$ 1,124	\$ 443
Unencumbered Cash, Beginning	<u>3,133</u>	<u>2,690</u>
Unencumbered Cash, Ending	<u>\$ 4,257</u>	<u>\$ 3,133</u>

MEADE COUNTY, KANSAS

Schedule 2-22

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Charges for Services:		
Motor vehicle license fees	\$ <u>51,227</u>	\$ <u>50,295</u>
<u>Expenditures</u>		
General Government:		
Fees to General	\$ 19,068	\$ 18,248
Other expenditures	<u>32,159</u>	<u>32,047</u>
Total Expenditures	\$ <u>51,227</u>	\$ <u>50,295</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

MEADE COUNTY, KANSAS

Schedule 2-23

COUNTY ATTORNEY DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Diversion fees	\$ 22,075	\$ 16,733
<u>Expenditures</u>		
Contractual services	<u>10,898</u>	<u>11,550</u>
Receipts Over (Under) Expenditures	\$ 11,177	\$ 5,183
Unencumbered Cash, Beginning	<u>35,897</u>	<u>30,714</u>
Unencumbered Cash, Ending	<u>\$ 47,074</u>	<u>\$ 35,897</u>

MEADE COUNTY, KANSAS

Schedule 2-24

DRUG PROSECUTOR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,348</u>	<u>2,348</u>
Unencumbered Cash, Ending	<u>\$ 2,348</u>	<u>\$ 2,348</u>

MEADE COUNTY, KANSAS

Schedule 2-25

CDBG GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>850</u>	<u>850</u>
Unencumbered Cash, Ending	<u>\$ 850</u>	<u>\$ 850</u>

MEADE COUNTY, KANSAS

Schedule 2-26

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Fees	\$ 8,302	\$ 5,263
<u>Expenditures</u>		
Commodities	<u>929</u>	<u>14,928</u>
Receipts Over (Under) Expenditures	\$ 7,373	\$ (9,665)
Unencumbered Cash, Beginning	<u>35,464</u>	<u>45,129</u>
Unencumbered Cash, Ending	<u>\$ 42,837</u>	<u>\$ 35,464</u>

MEADE COUNTY, KANSAS

Schedule 2-27

COUNTY ATTORNEY BAD CHECK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>3,786</u>	<u>3,786</u>
Unencumbered Cash, Ending	<u>\$ 3,786</u>	<u>\$ 3,786</u>

MEADE COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS

For the year ended December 31, 2015

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current taxes	\$10,643,406	\$13,194,775	\$14,113,105	\$ 9,725,076
Delinquent personal property tax	842	1,422	1,520	744
Delinquent real estate tax	33,704	40,240	62,277	11,667
Advance tax	-	11,410	10,635	775
Partial tax	-	1,100	1,100	-
Motor vehicle tax	142,076	694,214	687,476	148,814
Recreational vehicle tax	2,302	13,577	13,064	2,815
Excise tax	-	558	429	129
CMV tax	-	15,398	14,695	703
Cereal malt beverage stamp	-	50	50	-
Total distributable funds	<u>\$10,822,330</u>	<u>\$13,972,744</u>	<u>\$14,904,351</u>	<u>\$ 9,890,723</u>
State Funds:				
Sher Alcohol/Drug	\$ 111,415	\$ -	\$ 17,867	\$ 93,548
Institutional Building	-	59,604	59,604	-
Educational Building	-	118,805	118,805	-
Motor vehicle licenses	172	376,512	376,460	224
Sales tax	14,789	242,204	243,839	13,154
Fish and game licenses	731	3,566	3,334	963
Total state funds	<u>\$ 127,107</u>	<u>\$ 800,691</u>	<u>\$ 819,909</u>	<u>\$ 107,889</u>

MEADE COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2015

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
School districts	\$ 20,105	\$ 5,750,057	\$ 5,762,133	\$ 8,029
Cities	-	1,152,190	1,152,190	-
Townships	287,779	719,745	728,806	278,718
Groundwater management	-	47,770	47,770	-
Watershed districts	24,135	-	-	24,135
Libraries	-	176,399	176,399	-
Cemetery districts	-	43,920	43,890	30
Hospital district	-	<u>2,346,791</u>	<u>2,346,791</u>	-
Total subdivision funds	\$ <u>332,019</u>	<u>\$10,236,872</u>	<u>\$10,257,979</u>	\$ <u>310,912</u>
Other Agency Funds:				
Clerk of District Court	\$ 11,201	\$ 390,219	\$ 357,023	\$ 44,397
Prosecutor Special Trust Fund	25,451	-	-	25,451
DARE	1,256	125	-	1,381
Clerk Tech	-	1,643	-	1,643
Treasurer Tech	-	1,643	-	1,643
Payroll taxes	<u>1,477</u>	<u>6,880</u>	-	<u>8,357</u>
Total other agency funds	\$ <u>39,385</u>	<u>\$ 400,510</u>	<u>\$ 357,023</u>	\$ <u>82,872</u>
Total Agency Funds	<u>\$11,320,841</u>	<u>\$25,410,817</u>	<u>\$26,339,262</u>	<u>\$10,392,396</u>

MEADE COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>County Commissioners</u>				
Personal services	\$ 60,294	\$ 54,500	\$ 5,794	\$ 53,331
Contractual services	583	5,000	(4,417)	1,888
Commodities	28	1,000	(972)	178
Totals	<u>\$ 60,905</u>	<u>\$ 60,500</u>	<u>\$ 405</u>	<u>\$ 55,397</u>
<u>County Clerk</u>				
Personal services	\$ 92,231	\$ 98,800	\$ (6,569)	\$ 93,494
Contractual services	15,212	7,500	7,712	2,817
Commodities	3,969	4,000	(31)	1,430
Capital outlay	97	-	97	90
Totals	<u>\$111,509</u>	<u>\$110,300</u>	<u>\$ 1,209</u>	<u>\$ 97,831</u>
<u>County Treasurer</u>				
Personal services	\$116,743	\$121,014	\$ (4,271)	\$118,154
Contractual services	4,722	6,000	(1,278)	5,644
Commodities	3,066	3,000	66	2,831
Totals	<u>\$124,531</u>	<u>\$130,014</u>	<u>\$ (5,483)</u>	<u>\$126,629</u>
<u>County Attorney</u>				
Personal services	\$ 59,603	\$ 63,000	\$ (3,397)	\$ 61,039
Contractual services	7,442	6,000	1,442	6,122
Commodities	2,107	3,000	(893)	2,556
Capital outlay	-	-	-	1,538
Totals	<u>\$ 69,152</u>	<u>\$ 72,000</u>	<u>\$ (2,848)</u>	<u>\$ 71,255</u>
<u>Register of Deeds</u>				
Personal services	\$ 62,608	\$ 65,500	\$ (2,892)	\$ 62,808
Contractual services	4,091	6,500	(2,409)	2,951
Commodities	1,473	4,000	(2,527)	1,576
Capital outlay	13,050	-	13,050	9,637
Totals	<u>\$ 81,222</u>	<u>\$ 76,000</u>	<u>\$ 5,222</u>	<u>\$ 76,972</u>

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 40,767	\$ 53,900	\$ (13,133)	\$ 42,207
Commodities	9,376	7,800	1,576	6,134
Capital outlay	<u>6,332</u>	<u>6,500</u>	<u>(168)</u>	<u>1,560</u>
Totals	<u>\$ 56,475</u>	<u>\$ 68,200</u>	<u>\$ (11,725)</u>	<u>\$ 49,901</u>
<u>Courthouse General</u>				
Personal services	\$ 49,476	\$ 48,925	\$ 551	\$ 46,367
Contractual services	224,186	275,000	(50,814)	298,672
Commodities	32,875	30,000	2,875	23,365
Capital outlay	<u>19,565</u>	<u>419,344</u>	<u>(399,779)</u>	<u>3,802</u>
Totals	<u>\$326,102</u>	<u>\$773,269</u>	<u>\$ (447,167)</u>	<u>\$372,206</u>
<u>Public Safety – Sheriff</u>				
Personal services	\$442,849	\$448,000	\$ (5,151)	\$443,087
Contractual services	51,403	55,000	(3,597)	55,474
Commodities	39,515	55,000	(15,485)	45,057
Capital outlay	<u>178,778</u>	<u>55,000</u>	<u>123,778</u>	<u>2,226</u>
Totals	<u>\$712,545</u>	<u>\$613,000</u>	<u>\$ 99,545</u>	<u>\$545,844</u>
<u>Public Safety – Jail</u>				
Personal services	\$171,277	\$195,000	\$ (23,723)	\$194,599
Contractual services	43,161	90,000	(46,839)	60,357
Commodities	65,057	90,000	(24,943)	45,242
Capital outlay	-	10,000	(10,000)	240
Lease payment – Jail	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,345</u>
Totals	<u>\$279,495</u>	<u>\$385,000</u>	<u>\$ (105,505)</u>	<u>\$858,783</u>

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Juvenile Detention</u>				
Contractual services	-	\$ 15,000	\$ (15,000)	-
<u>Emergency Preparedness</u>				
Personal services	\$ 34,462	\$ 35,020	\$ (558)	\$ 34,786
Contractual services	6,124	5,000	1,124	3,956
Commodities	2,688	3,000	(312)	2,012
Capital outlay	6,967	5,000	1,967	-
Totals	\$ 50,241	\$ 48,020	\$ 2,221	\$ 40,754
<u>Environmental – Solid Waste</u>				
Personal services	\$ 81,901	\$ 74,675	\$ 7,226	\$ 82,683
Contractual services	28,587	45,000	(16,413)	23,131
Commodities	15,141	25,000	(9,859)	27,649
Capital outlay	51,085	30,000	21,085	54,240
Totals	\$ 176,714	\$ 174,675	\$ 2,039	\$ 187,703
<u>Appropriations</u>				
Fair Building and Maintenance	\$ 47,152	\$ 47,152	\$ -	\$ 45,952
Conservation	16,000	16,000	-	16,000
Extension Council	157,000	157,000	-	150,000
Historical	45,000	45,000	-	40,000
Council on Aging	90,000	90,000	-	90,000
Mental Health	35,066	35,066	-	32,172
Developmental Disabled	20,000	20,000	-	20,000
Fair Association	17,632	17,632	-	17,632
Other appropriations	-	50,000	(50,000)	6,311
Totals	\$ 427,850	\$ 477,850	\$ (50,000)	\$ 418,067
General Fund Total	\$2,476,741	\$3,003,828	\$ (527,087)	\$2,901,342

MEADE COUNTY, KANSAS

Schedule 5

SCHEDULE OF IDLE FUND INVESTMENTS

December 31, 2015

Idle Funds

Plains State Bank:

Certificate of Deposit:

#5771 \$ 500,000

#5976 1,000,000

#5977 500,000

Treasury Bill:

#912796GY9 6,499,722

#313384SJ9 1,996,033

Total

\$10,495,755

MEADE COUNTY, KANSAS

Schedule 6

RECONCILIATION OF 2014 TAX ROLL

December 31, 2015

2014 Tax Roll – As Adjusted

County Clerk's abstract of 2014 tax roll	\$14,214,834
Adjustments to Original Tax Roll:	
Added taxes	343,625
Abated taxes	<u>(401,763)</u>
Adjusted 2014 tax roll	\$14,156,696

2014 Tax Roll – Accounted for

Collections during 2014	\$10,660,458
Collections during 2015	<u>3,390,855</u>

Net tax roll collections \$14,051,313

Delinquent personal property taxes for which tax warrants issued	\$ 84,812	
Delinquent real estate taxes entered on the tax sale record	<u>20,022</u>	<u>104,834</u>

2014 Tax Roll accounted for 14,156,147

Difference \$ 549

